except as otherwise noted, to non-profit organizations. In order for the special requirements in this subpart governing nonprofit organizations to apply, the contract must identify the contractor as a nonprofit organization. If there is any inconsistency between this subpart and the terms of the contract under which the Government property is provided, the terms of the contract shall govern.

45.501 Definitions.

Accessory item, as used in this subpart, means an item that facilitates or enhances the operation of plant equipment but which is not essential for its operation.

Agency-peculiar property (see 45.301).
Auxiliary item, as used in this subpart,
means an item without which the basic
unit of plant equipment cannot operate.

Contractor-acquired property (see 45.101).

Custodial records, as used in this subpart, means written memoranda of any kind, such as requisitions, issue hand receipts, tool checks, and stock record books, used to control items issued from tool cribs, tool rooms, and stockrooms.

Discrepancies incident to shipment, as used in this subpart, means all deficiencies incident to shipment of Government property to or from a contractor's facility whereby differences exist between the property purported to have been shipped and property actually received. Such deficiencies include loss, damage, destruction, improper status and condition coding, errors in identity or classification, and improper consignment.

Facilities (see 45.301).

Government-furnished property (see 45.101).

Government property (see 45.101).

Individual item record, as used in this subpart, means a separate card, form, document or specific line(s) of computer data used to account for one item of property.

Material (see 45.301).

Nonprofit organization (see 45.301).

Plant equipment (see 45.101).

Property administrator, as used in this subpart, means an authorized representative of the contracting officer

assigned to administer the contract requirements and obligations relating to Government property.

Real property (see 45.101).

Salvage, as used in this subpart, means property that, because of its worn, damaged, deteriorated, or incomplete condition or specialized nature, has no reasonable prospect of sale or use as serviceable property without major repairs, but has some value in excess of its scrap value.

Scrap, as used in this subpart, means personal property that has no value except for its basic material content.

Special test equipment (see 45.101).

Special tooling (see 45.101).

Stock record, as used in this subpart, means a perpetual inventory record which shows by nomenclature the quantities of each item received and issued and the balance on hand.

Summary record, as used in this subpart, means a separate card, form, document or specific line(s) of computer data used to account for multiple quantities of a line item of special tooling, special test equipment, or plant equipment costing less than \$5,000 per unit.

Utility distribution system, as used in this subpart, includes distribution and transmission lines, substations, or installed equipment forming an integral part of the system by which gas, water, steam, electricity, sewerage, or other utility services are transmitted between the outside building or structure in which the services are used and the point of origin, disposal, or connection with some other system. It does not include communication services.

Work-in-process, as used in this subpart, means material that has been released to manufacturing, engineering, design or other services under the contract and includes undelivered manufactured parts, assemblies, and products, either complete or incomplete.

 $[48\ FR\ 42392,\ Sept.\ 19,\ 1983,\ as\ amended\ at\ 59\ FR\ 11384,\ Mar.\ 10,\ 1994]$

45.502 Contractor responsibility.

(a) The contractor is directly responsible and accountable for all Government property in accordance with the requirements of the contract. This includes Government property in the possession or control of a subcontractor. The contractor shall establish and